

## Oracle Financials Accounting Code Structure

The Oracle Financials system is configured with 11 different accounting codes that are used to track financial transactions. These codes, called the *key flexfield*, are described below. Segments 1-5 are mandatory and required. Other segments are optional.

<b>Segment 1</b>	<b>Fund</b> This segment represents the combination of Treasury fund symbol and type of authority. For example, a Treasury fund that only has one type of budget authority would have one fund within Oracle Financials. A Treasury fund symbol that contains two different types of budget authority, such as appropriated and reimbursable, would have two fund elements within Oracle Financials.  <b>length</b> 13 <b>type</b> alphanumeric <b>example</b> BPD0560SE01XX <b>naming convention</b> 3 digit customer code (assigned by ARC) + 4 digit main fund symbol + 2 character budget authority type (SE, RE) + 4 digit beginning and ending fiscal year of availability
<b>Segment 2</b>	<b>Budget Fiscal Year (BFY)</b> This segment represents the budget fiscal year -- the fiscal year of the originating transaction.  <b>length</b> 4 <b>type</b> alphanumeric <b>example</b> 2001 <b>naming convention</b> 4 digit budget fiscal year
<b>Segment 3</b>	<b>Standard General Ledger (USSGL)</b> This segment represents a combination of the U.S. Standard General Ledger (SGL) code and a 2 digit subcode.  <b>length</b> 6 <b>type</b> alphanumeric <b>example</b> 610001 <b>naming convention</b> 4 digit U.S.SGL + 2 digit subcode (defined by ARC)
<b>Segment 4</b>	<b>Cost Center</b> This segment is used as the primary method for classifying transactions according to the customer's organizational structure. Values in this segment should be setup in a hierarchical numbering scheme to allow for management reports with the ability to drill up or down between various levels of the organization, ie office, division, branch, etc.  Reporting requirements should drive the need for parent/child relationships within the cost center segment and how information should be summarized. A parent value cannot be used for document entry. Parent values are used for report summarization only and utilize the drill up/down capabilities of Oracle Discoverer. Cost Center structures should be established within Oracle initially to allow for future growth of the organization.  <b>length</b> 10 <b>type</b> alphanumeric <b>example</b> BPD3210000 <b>naming convention</b> 3 digit customer code (assigned by ARC) + 7 digit code (defined by customer agency)

<b>Segment 5</b>	<b>Budget Object Code (BOC)</b> This segment is used to classify transactions according to the main budget object codes prescribed by OMB, the standard budget object codes prescribed by Treasury, and the sub-object codes defined by ARC.
	length 4 type alphanumeric example 2611 naming convention 4 digit code
<b>Segment 6</b>	<b>Reporting Category (RPTG 1)</b> This segment is used to further identify transactions in a manner different from, or in addition to, Cost Center or BOC.
	length 8 type alphanumeric example BPDGSAOX naming convention 3 digit customer code (assigned by ARC) + 5 digit code (defined by customer agency)
<b>Segment 7</b>	<b>Apportionment Category (CAT_B_APPR)</b> This segment is used to identify transactions subject to category B apportionments.
	length 3 type alphanumeric example 001 naming convention 3 digit identifier to designate category B (001='yes')
<b>Segment 8</b>	<b>Loan Cohort Year (COHORT)</b> This segment is used to identify the last two digits of the fiscal year of the loan cohort.
	length 2 type alphanumeric example 01 naming convention 2 digit identifier to designate category B (01='yes')
<b>Segment 9</b>	<b>Project Code (PROJECT)</b> This segment is used to identify transactions related to a project that may involve many areas of the customer organization, ie various cost centers.
	length 9 type alphanumeric example BPD123456 naming convention 3 digit customer code (assigned by ARC) + 6 digit code (defined by customer agency)
<b>Segment 10</b>	<b>Future Use (FUTURE 1)</b> This segment is reserved, but can become available if needed, for a future use.
<b>Segment 11</b>	<b>Future Use (FUTURE 2)</b> This segment is reserved, but can become available if needed, for a future use.